

**Nottingham Liberal Synagogue**  
(Registered charity, number 246773)  
**Financial statements**  
**for the year ended 31 December 2022**

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**Nottingham Liberal Synagogue  
Trustees' annual report  
for the year ended 31 December 2022**

**Full name** Nottingham Liberal Synagogue

**Registered charity number** 246773

**Principal address**

Lloyd Street, Sherwood, Nottingham, NG5 4BP

**Trustees**

Peter Gordon, President  
Paula Scott, Vice President  
Jonathan Corne, Co-Chair  
Susan King, Co-Chair  
Antony Moss, Vice Chair, from 24/04/22  
Darren Barker, Hon Treasurer  
Jeff Book, Joint Hon Secretary  
Rachel Reeves, Joint Hon Secretary  
Naomi Posner  
Nick Rubins  
Catherine Strauss  
Allyson Kingsley  
David Bogod, from 24/04/22  
Michelle Hillary, from 24/04/22  
Ayari Tudor-Jones, from 24/04/22  
Mary Brewer, until 24/04/22  
Jeff Cohen, until 24/04/22  
Philip Cottam, until 24/04/22  
Mike Sacker, until 24/04/22  
John Youens, until 24/04/22

**Holding Trustees**

Danny Rubins  
David J. Lipman  
Michael Harris

**Independent examiner**

John O'Brien, employee of Community Accounting Plus, Units 1 & 2 North West, 41 Talbot Street, Nottingham, NG1 5GL

**Public benefit statement**

The Trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

# **Nottingham Liberal Synagogue**

## **Governance and management**

The charity is operated under the rules of its constitution adopted 1st April 1965 and most recently amended 24th April 2022.

All new Trustees are briefed by the Chair as to their duties and responsibilities at their first meeting attended. Where specific training is identified or necessary, to ensure that Trustees can carry out their responsibilities, this training is undertaken. All Trustees sign a declaration that they are eligible to act as Trustees of the congregation as required by the Charities Commission.

## **Aims, objectives and the main activities undertaken for the public benefit**

The object of the Congregation is the advancement of Liberal and Progressive Judaism. In furtherance of this, the Congregation has the following obligations:

- a) To provide and maintain a place of worship and spiritual leadership;
- b) To conduct services;
- c) To provide religious education for members and their children;
- d) To provide facilities for the instruction of proselytes under the rules of Liberal Judaism;
- e) To solemnise baby blessings, Bar/Batmitzvah, Kabbalat Torah, Marriages, Burials and Cremations for members;
- f) To perform such other religious, social and charitable activities as the Council shall determine;
- g) To use its best endeavours to play an active role in the life of the Jewish and wider communities;
- h) To be a member of Liberal Judaism and to support its aims.

## **Results and achievements during the period from the co-Chairs**

2022 was a year of cautious return to in person events and activities, as well as featuring the recruitment and start of our new rabbi, Gili Zidkiyahu.

At the start of 2022 we embarked on the election to our Rabbinic Appointment Committee, as mandated by our constitution. Thanks are due to the committee for their rigorous and dedicated work. Four candidates from the UK, Russia and Israel were invited to a formal interview. From this, two candidates progressed to a youth panel and were invited to visit us. The result was the appointment of Rabbi Zidkiyahu, who joined us on 22 September after some struggles with the UK visa service. She is now settling in and learning about our funny little ways, delighting us with her warm, sensitive and spiritual approach.

We have continued with all our regular activities, including services, for which we have to thank our lay leaders, especially in the period before the appointment of our new rabbi. Other regular activities, with a range of leaders and participants, include our film club, book club, walks, parasha study sessions, havdalah services, and regular Nosh and Natter sessions organised by the care group.

School visits restarted, first on Zoom, then more and more in person. Our new website was finally launched, to great acclaim both within and outside our community. Cheder (religion school) continued on Shabbat with an increase in young families.

## **Nottingham Liberal Synagogue**

Council and the Future Vision Group have had two away mornings to undertake strategic planning and take action to implement the ideas. We have agreed that these will now happen quarterly and count as council meetings for constitutional purposes. We have started to address issues of welcome for both new and established members, to maximise the sense of belonging that leads to engagement. We are also reviewing our governance arrangements and constitution, learning from other congregations. And we will be spending time too on leadership development, finding ways for volunteers to take on small roles so that some of them can then move on to bigger ones.

We welcomed twelve new associate members, and five new full members. We now have a new Access to Judaism class with seventeen members, the largest ever as far as we are aware.

Thanks are due to our paid staff Wendy Prestney, Lauren Knifton Fainberg, Rabbi Gili, Alex Mottier our cheder administrator, and Chris Woodward our caretaker, and to all our volunteers, whether helping with tasks like cooking or security, tech, Zoom, teaching, school visits, or as honorary officers, and members or chairs of all our committees and teams: burial, care, communications, fundraising, management, rites and practices, social action, school visits, EcoSynagogue, Czech scrolls.

**Susan King & Jonathan Corne**  
**Co-Chairs**  
**March 2023**

# **Nottingham Liberal Synagogue**

## **Financial review from the Treasurer**

### **Introduction**

2022 was another very busy and exciting year for NLS. A huge thanks to you, the congregation, on a number of points. Firstly, for your ongoing support for me in the role, and secondly for embracing the new approach to the annual contributions you make to NLS, which are vital for our sustainability into the future. This new approach has created a small additional income for the shul – which is very valuable at a time when expenditure is increasing. Finally, a massive thanks to all who contributed to the Kol Nidre appeal – which generated record sums for charities and for our own freehold appeal. Other news to note is that the shul's accounting platform has now been migrated to XERO, so it can be fully integrated with the software that is used to manage the shuls membership data.

### **Income**

Member contributions were up slightly up from 2021. Investment income was slightly higher due to the slight increase in interest rates for banking and savings, but in real terms the gains remain relatively small across the NS&I and Mansfield Building Society Accounts. Whilst not part of the shul's core finances - we do manage appeals during the year. The response to the Kol Nidre Appeal was truly amazing. A huge thanks for your incredible generosity - overall we raised £38,863.00 (please note that the accounts show a lower number due to funds arriving in 2022 and 2023). The breakdown is as follows: £3123.33 for local charity Salaam Shalom Kitchen, and £3031.33 for the Road to Recovery Charity. Both charities have expressed their deep gratitude for the support NLS has given them. We also raised a wonderful £32,708.33 towards the purchase of the freehold of the Lloyd Street site. It is an incredible effort to support some great causes, and our own future as a community.

### **Expenditure**

In terms of outgoings, 2022 had some notable expenditures - with sums for building and infrastructure, the necessary funds for the re-location and on-boarding of our new rabbi, an increase in energy costs, and an essential increase in costs related to the caretaking, management and security of the site. As with most organisations the main investment is in the team, and in 2022 the wonderful NLS team was: Dr Lauren Knifton - Fainberg (Administrator), Wendy Prestney (Community Development Officer), and Chris Woodward (Caretaker). From September 2022 we were also absolutely delighted to welcome Rabbi Gili Zidkiyahu to NLS as our full - time rabbi. We would also like to acknowledge the support of an anonymous funder to support the Community Development role.

### **Overall Investments**

The following is a summary of these funds – and more as mentioned in the notes in the accounts. The accounts also mention a Building Fund, which includes c.£32k to support the purchase of the freehold for the Lloyd Street site.

#### **Unrestricted Funds:**

Mansfield Building Society: £52,030.81 – This fund is unrestricted and can support the shul's day to day operation if needed.

## Nottingham Liberal Synagogue

### Restricted Funds:

Rabbinic Fund (held in National Savings and Investment Bonds): £185,000.00 - This fund is to support Rabbinic costs and has not been drawn from since it was set up, but please note that congregants made optional additional contributions (around £10k in 2022) to support the overall Rabbinic costs over and above the general contributions to the shul running costs. This helps to preserve the historically raised £185,000.00 sum – which NLS could draw on should it be needed.

Alan Mann Fund: £4,174.00 - Restricted to the purpose of the Fund.

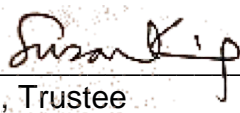
This will be the last AGM report I write, as I am stepping down from the role. I wish the new Honorary Treasurer well as they take over this work. I will continue to fully support the new Honorary Treasurer until the end of the year, through a full handover process.

**Darren Barker**  
**Hon. Treasurer**  
**April 2023**

### **The charity's policy on reserves**

We hold reserves to allow us to face unforeseen financial commitments and expenditure. Our target is £50,000, which represents approximately six months' expenditure. Reserves stand at £185,000. We add to the reserves from time to time if the financial situation permits. There are no current plans to draw down from the reserves. The policy is reviewed annually.

Signed on behalf of the charity's trustees:

Signed  \_\_\_\_\_ Date 14/04/2023  
Susan King, Trustee

**Independent examiner's report to the trustees of  
Nottingham Liberal Synagogue  
for the year ended 31 December 2022**

I report to the trustees on my examination of the accounts of Nottingham Liberal Synagogue (the charity) for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

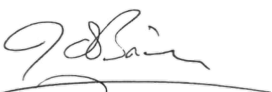
I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed  Date 17/04/23  
John O'Brien MSc, FCCA, FCIE  
Employee of Community Accounting Plus

**Nottingham Liberal Synagogue**  
**Receipts & payments account**  
**for the year ended 31 December 2022**


2021				2022	
Total			Unrestricted	Restricted	Total
Funds			Funds	Funds	Funds
£		Note	£	£	£
Receipts					
49838	Grants & donations	2	6519	60153	66672
-	Gift Aid recovery		17549	-	17549
4001	Fundraising activities	3	2263	-	2263
57522	Members' subscriptions		60048	-	60048
2399	Board of Deputies levy		2000	-	2000
540	Investment income		696	1511	2207
11444	Burial fund, funerals & memorial income		3705	-	3705
2750	Other receipts		892	-	892
128494	Total receipts		93672	61664	155336
Payments					
14376	Affiliation fees		16335	-	16335
1350	Burial, funeral & memorial expenses		4901	-	4901
1046	Caretaker's salary & NIC		12861	-	12861
2988	Cheder costs	4	1798	-	1798
15936	Donations		375	-	375
-	Equipment		1130	-	1130
4166	Fundraising costs		2207	-	2207
1210	Ground rent & water		1283	-	1283
2200	Heat & light		2630	-	2630
6557	Insurances		6990	-	6990
30197	Management & admin costs	5	15455	18152	33607
55754	Minister's fees & expenses		43858	17797	61655
1919	Professional fees		4016	-	4016
3031	Repairs & renewals		6798	-	6798
491	Service costs		354	-	354
-	Trips		276	-	276
141221	Total payments		121267	35949	157216
(12727)	Net receipts/(payments)		(27595)	25715	(1880)
121127	Cash funds at start of this period		82162	26238	108400
108400	Cash funds at end of this period		54567	51953	106520



**Nottingham Liberal Synagogue**  
**Statement of assets and liabilities**  
**at 31 December 2022**

2021		Note	2022
£			£
	<b>Cash assets</b>		
108140	Bank accounts		106231
260	Cash in hand		289
<u>108400</u>			<u>106520</u>
	<b>Other monetary assets</b>		
17878	Debtors	7	42000
206	Prepayments	7	1402
185000	Investments - NS&I Income Bonds (Rabbinic Fund)		185000
<u>203084</u>			<u>228402</u>
	<b>Assets retained for the charity's own use</b>		
	Building & contents insured for (including inflation):		
	- Buildings, £1,245,949.		
	- Stock, £1,991		
	- General contents, £77,770.		
	- Scrolls, £114,539.		
	- Silverware, £32,151.		
	Cemetery shelter, purchased March 2020, £38,112.		
	Cemetery land, purchased 1993, £14,000.		
	<b>Liabilities</b>		
(7114)	Creditors	8	(14070)
<u>(7114)</u>			<u>(14070)</u>

These financial statements are accepted on behalf of the charity by:

Signed   
 Darren Barker, Trustee

Dated 17.4.2023

**Nottingham Liberal Synagogue**  
**Notes to the accounts**  
**for the year ended 31 December 2022**

**1. Receipts & payments accounts**

Receipts and payments accounts contain a summary of money received and money spent during the period and a list of assets and liabilities at the end of the period. Usually, cash received and cash spent will include transactions through bank accounts and cash in hand.

**2. Grants & donations**

	Unrestricted	Restricted	Total
	£	£	£
General donations	6519	51113	57632
Rabbinic fund donations	-	9040	9040
	<u>6519</u>	<u>60153</u>	<u>66672</u>

**3. Fundraising activities**

	Unrestricted	Restricted	Total
	£	£	£
Guild	695	-	695
Judaica shop sales	358	-	358
Social event	1210	-	1210
	<u>2263</u>	<u>-</u>	<u>2263</u>

**4. Cheder costs**

	£
Teachers' salaries	1721
Other costs	77
	<u>1798</u>

**5. Management & administration**

	Unrestricted	Restricted	Total
	£	£	£
Administrator costs	12349	-	12349
Community Development worker	-	18152	18152
Telephone, internet & postage	1777	-	1777
Photocopying	128	-	128
Office stationery & supplies	634	-	634
Members & sundry expenses	206	-	206
Cleaning & refuse collection	361	-	361
	<u>15455</u>	<u>18152</u>	<u>33607</u>

## Nottingham Liberal Synagogue

### 6. Funds analysis

	Opening balance £	Receipts £	(Payments) £	Transfers £	Closing balance £
<b>Restricted funds</b>					
Rabbinic fund	7246	10551	(17797)	-	-
Kol Nidrei	139	30543	-	(24388)	6294
Alan Mann	4174	-	-	-	4174
Scrolls restoration	3450	-	-	-	3450
Community Development Worker	(2225)	20570	(18152)	-	193
Building fund	13454	-	-	24388	37842
	<b>26238</b>	<b>61664</b>	<b>(35949)</b>	<b>-</b>	<b>51953</b>
<b>Unrestricted funds</b>					
General fund	79068	92977	(120354)	-	51691
Guild	3094	695	(913)	-	2876
	<b>82162</b>	<b>93672</b>	<b>(121267)</b>	<b>-</b>	<b>54567</b>

In addition to these cash funds, the investments held in the NS&I bonds, totalling £185,000 form part of the Rabbinic Fund.

The Rabbinic Fund is used to support the cost of employing a Rabbi.

The Kol Nidrei appeal is used to collect and distribute donations to annually nominated charities.

The Alan Mann Fund is used for bursaries to help members attend synagogue and/or external events.

The Scrolls Restoration fund is for the repair and restoration of our Sefer Torah scrolls.

The Community Development Worker fund finances the post of the Community Development Worker.

The Building fund is to support the enhancement and development of the synagogue buildings.

The transfer from the Kol Nidrei fund to the Building fund represents specific donations received towards the purchase of the freehold for the building.

### 7. Debtors & prepayments

	£
Gift Aid recovery 2021 (estimated)	17000
Gift Aid recovery 2022 (estimated)	25000
Affiliation fees	152
HMRC contributions overpaid	1250
	<b>43402</b>

## Nottingham Liberal Synagogue

### 8. Creditors

	£
Affiliation fees (Board of Deputies donations)	4479
Pension contributions	813
Cheder costs	567
Donations (Kol Nidrei)	6155
Heat & light	645
Professional fees	1411
	<u>14070</u>

### 9. Contingent Liability

Members of the Burial Fund are entitled to be buried at the Synagogue's expense. The current membership of the Burial Fund generates a contingent liability of £27,500. It is unlikely that this risk would crystallise in any one year.

### 10. Trustees' remuneration

During the accounting period, the charity purchased Trustee Indemnity Insurance for the sum of £516.

Trustees received no expenses, remuneration or benefits in this period.

### 11. Related party transactions

There were no related party transactions in this period.

### 12. Glossary of terms

**Creditors:** These are amounts owed by the charity, but not paid during the accounting period.

**Debtors:** These are amounts owed to the charity, but not received in the accounting period.

**Prepayments:** These are services that the charity has paid for in advance, but not used during the accounting period.

**Restricted funds:** These are funds given to the charity, subject to specific restrictions set by the donor, but still within the general objects of the charity.